

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
TELEPHONE: (916) 263-3680  
FACSIMILE: (916) 263-3676  
WEB ADDRESS: <http://www.dca.ca.gov/cba>



**Continuing Education Reporting Form  
For Reissuance Applicants  
Form 11R-14 (Revised 4/05)**

**Purpose:** To provide evidence of completion of 120 hours of qualifying continuing education obtained within the three years preceding the date the application is submitted to the Board.

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**Applicability:** Type D applicants (see reverse).

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**Required Action:** List 120 hours of continuing education completed within the three years preceding the date of application. In addition to the continuing education reporting form, Certificates of Completion must be submitted for the required 48 hours of continuing education in subject areas specifically identified by the Board.

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**When:** This form must be signed, dated, and submitted at the time of application for licensure.

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**Submit To:** California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, California 95815-3832

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**Authority:** Section 37 of Title 16 of the California Code of Regulations.

## TYPES OF LICENSURE APPLICANTS

- Type A      An applicant who **passed the Uniform CPA Exam in California** and is applying for licensure as a CPA in California for the first time.
- Type B      An applicant who **passed the Uniform CPA Exam in a state other than California** and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.
- Type C      An applicant who **passed the Uniform CPA Exam in a state other than California** and was issued a valid license to practice public accounting in a state other than California.
- Type D      An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for nonpayment of license renewal fees.
- Type E      An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F      A California licensee originally issued a license to perform general accounting services who has now completed attest experience.

NAME:	(LAST)	(FIRST)	(MIDDLE)
ADDRESS:	(NUMBER AND STREET)		
	(CITY)	(STATE)	(ZIP CODE)



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SACRAMENTO, CALIFORNIA 95815-3832  
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## CONTINUING EDUCATION REPORTING FORM

CERTIFICATE OR PERMIT NUMBER:
STATE ISSUED:
EXPIRATION DATE:
SOCIAL SECURITY NUMBER:

*I hereby certify, under penalty of perjury, under the laws of the state of California, that all statements, answers, and representations on this form, and all attachments, are true, complete and accurate.*

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

### A. **TYPE C OUT- OF- STATE LICENSEES – Title 16, Division 1, Article 2, Section 87(e) of the California Code of Regulations.**

Any person who is the holder of a valid and unrevoked license as a certified public accountant issued under the laws of any state and who applies to the Board of a license as a certified public accountant under the provisions of Section 5087 may, after application for licensure and after providing evidence of qualifying continuing education, perform the same public accounting services in this state as a certified public accountant licensed under Section 5092 or 5093 until the time his or her application for a license is granted or rejected.

### B. **TYPE D REISSUANCE APPLICANTS - Title 16, Division 1, Article 2, Section 37 of the California Code of Regulations.**

Complete within three years preceding the date of application, a minimum of 120 hours of continuing education of which up to 48 hours must be in subject areas specifically identified by the Board. **In addition to this form, Certificates of Completion for the required 48 hours must also be submitted.**

### **CONTINUING EDUCATION CREDITS ALLOWABLE**

**DO NOT ATTACH SUPPORTING DOCUMENTS, SCHEDULES, OR LISTS.** If additional space is needed, this form may be reproduced, or additional copies may be requested from the California Board of Accountancy

1. EDUCATIONAL PROGRAMS ATTENDED – University and college courses: each semester hour (unit) equals 15, and each quarter hour (unit) equals 10 hours of continuing education credit. Courses from all other providers: each qualifying instructional hour equals one hour of continuing education credit. **STAFF MEETINGS, BUSINESS MEETINGS AND PARTNERS MEETINGS DO NOT QUALIFY.**
2. FORMAL CORRESPONDENCE OR INDIVIDUAL STUDY PROGRAMS – Credit may be claimed for formal correspondence and self-study programs meeting all the requirements of the continuing education regulations.
3. SPEAKER, DISCUSSION LEADER, OR INSTRUCTORS – Actual preparation time is allowable up to two times the presentation time. For example, two hours presentation time is allowable for each qualifying presentation hour. The maximum credit allowable under this section may not exceed 40 hours. Repeated presentations will not qualify.
4. PUBLISHED BOOKS OR ARTICLES – Authors may claim up to 20 hours credit for hours spent preparing books or articles for publication. Authored work qualifies only if it is published by a second party (not self-published). For additional continuing education credit, the publication must be submitted to the Board for review.
5. SELF-STUDY COURSES – Self-study courses taken after January 1, 2005, must comply with Sections 88 – 88.2 of the Accountancy Regulations.

(SIGNATURE)

COMMENTS:

[illegible]

\*FOR PUBLISHED ARTICLES, LIST NAME OF PUBLICATION

## **PERSONAL INFORMATION COLLECTION AND ACCESS**

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.